(a) the progress so far made in the completion of revision of electoral roll in Kashmir;

(b) the expected date by which it is likely to be completed; and

(c) the steps taken to expedite the revision of electoral rolls in the state?

THE MINISTER OF STATE IN THE MINISTRY OF LAW , JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ): (a) to (c) The revision of electoral rolls in Jammu and Kahsmir with reference to 1.1.1995 as the qualifying date in the seventy-six Assembly constituencies has been completed and the rolls were scheduled to be finally published on 1st May, 1995. However, the final publication of the electoral rolls has been postponed in view of the Notification of Delimitation Commission, Jammu and Kashmir dated 27th April, 1995 by which the state has been delimited into eighty-seven Assembly constituencies. The Election Commission is awaiting a detailed programme from the Chief Electoral Officer, Jammu and Kashmir regarding collation of electoral rolls into the new eighty-seven Assembly constituencies and final publication thereof.

High Court Benches headed by Chief Justices belonging to SC

4803. SHRIMATI VEENA VERMA:
SHRI SUSHILKUMAR SAMBHAJIRAO SHINDE:

Will the PRIME MINISTER be pleased to statewhat is the total number of High Courts and High Court Benches in the country and how many of them are headed by Chief Justices drawn from Scheduled Caste incumbents?

THE MINISTER OF STATE IN THE MINISTRY OF LAW , JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ): There are at present 18 High Courts and 13 permanent Benches thereof functioning at different places throughout the country. At present, one High Court is headed by the Chief Justice belonging to Scheduled Caste. Permanent Benches of HIgh Courts functioning at places away from their principal seats are not headed by Chief Justices; Judges are deputed from time to time to these Benches by the Chief Justices from the principal seats.

Use of Cost Audit Reports

4804. SHRI RAJNI RANJAN SAHU: Will the PRIME MINISTER be pleased to state:

(a) what use his Ministry is making of the Cost Audit Reports;

(b) whether it is a fact that even the MRTP Commission is not using the Cost Audit Reports;

(c) the industries on which Cost Audit has been approved but has not been extended so far;

(d) what is the hold-up; and

(e) by when Cost Audit would be imposed on these industries?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ): (a) The cost audit reports received are revised to find out cases of disproportionate increase in prices, under utilisation of capacity, inefficiency in the usage of raw materials, deficiency in the maintenance of cost records, inaccuracies in the reported cost data etc. These issues are also taken up with the concerned Ministries, Cost Auditors and the companies for follow up action.

(b) The Cost Audit Report is used by the MRTP Commission whenever and wherever it is deemed necessary.

(c) to (e) The products of Insecticides—Formulations, Footwear, Industrial gases, Shaving blades, Watches, Milk preparations, processed foods etc., have been indentified for the purpose of prescribing Cost Accounting

Record Rules. These items will however be subject to cost audit only after the Cost Accounting Records Rules in respect of such items are notified in consultation with the industry and other concerned organisations.

Cost Audit of Small Scale Units Question

4805. SHRI RAJNI RANJAN SAHU: Will the PRIME MINISTER be pleased to state:

(a) what are the names of the units in the small scale sector which have been subjected to Cost Audit and what are the names of the small scale sector units which have been left out;

(b) what are the names of the units in the Fertilizers, Drugs and Chemical sectors which have been subjected to Cost Audit and since when;

(c) what remedial steps are taken to inquire into wrong inclusion of small scale sector units; and

(d) whether it is fact that certain audit reports are missing from the offices?

THE MINISTER OF STATE IN THE MINISTRY OF LAW , JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ): (a) Maintenance of cost books of accounts and cost audit are not applicable to small scale industrial undertaking as defined in Rule 2 of various Cost Accounting Records Rules issued under Section 209(1)(d) of the Companies Act, 1956.

(b) The names of companies manufacturing bulk drugs, drug Formulations, Chemicals & Fertilizers to whom annual cost audit orders were issued are given in the Annexure. (*See Appendix* 173, *Annexure No.* 96). These orders were issued during March to May, 1994 and in March, 1995.

(c) Cost Audit Order if any, issued to small scale industrial undertaking as defined in Rule 2 of various Cost Accounting Records Rules is either withdrawn or exemption granted whenever it is brought to the notice of the Government.

(d) No, Sir.

Small Scale Units Brought Under Cost Audit

4806. SHRI RAJNI RANJAN SAHU: Will the PRIME MINISTER be pleased to state:

(a) what is the policy regarding Cost Audit on the small scale sector units;

(b) how many small scale sector units have been brought under Cost Audit so far and what are their names;

(c) whether it is a fact that a number of small scale units in the drug sector have been brought under Cost Audit;

(d) whether instances of extorting money from such units by some people of Cost Audit branch have been brought to the notice of Government; and

(e) if so, the action taken/proposed to be taken in the matter?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ): (a) to (c) Maintenance of cost books of accounts and cost audit are not applicable to small scale industrial undertaking under the various Cost Accounting Records Rules issued under Section 209(1) (d) of the Companies Act, 1956. A small scale industrial undertaking for this purpose has been defined as a company whose aggregate value of the machinery and plant installed therein does not exceed sixty lakh rupees as on the last day of the preceding financial year and the aggregate value of the realisation made by the company from the sale or supply of all its products during the preceding financial year does not exceed ten crore rupees. Hence, cost audit order if any, issued to such units is either withdrawn or exempted whenever it is brought to the notice of the Government.

(d) No, Sir.

(e) Does not arise.